TING JIH-CH'ANG IN KIANGSU: Traditional Methods of Surmounting Dysfunction in Local Administration During the Late Ch'ing Period

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In the 1860's the Ch'ing dynasty weathered the challenge to its very existence by the Taiping rebels and foreign aggressors. The following years were to test another aspect of imperial rule in China, the ability to recontruct the devastated countryside, to reinstitute controls over the population, and to reform the administration on all levels to prevent abuse. Professor Metzger, in his brilliant study of internal sanctions, has demonstrated the surprising vigor and resilience of the bureaucracy. (1) However, it is not all clear how effective the government was in overcoming the dysfunctions evident in local administration. Ting Jih-ch'ang's (丁日昌) activities to curb the abuses in the tax collection process in southern Kiangsu provide an excellent stage to evaluate the effectiveness of the imperial government on the local level.

By the autumn of 1865 the tax-reduction in southern Kiangsu had been officially implemented. Two years later, in 1867, Ting Jih-ch'ang became finance commissioner of the Soochow office in Kiangsu, and in January of 1868, he became the province's governor. (2) Ting is remembered for his acumen in dealing with foreigners and his energetic supervision of the judicial

(1) Thomas A. Metzger, *The Internal Organization of Ch'ing Bureaucracy, Legal, Normative, and Communication Aspects* (Cambridge, Mass., 1973), 469 pp.

(2) *Chiang-su sheng chien-fu ch'uan-an* (Complete records of the tax-reduction in Kiangsu) (preface dated 1866), 1:2, 5b, 10; Lü Shih-ch'iang 呂實強, *Ting Jih-ch'ang yu tzu-ch'iang yun-tung* 丁日昌與自強運動 (Ting Jih-ch'ang and China's Self-Strengthening Movement) (Taipei, 1972), p. 106; The above is the best and most comprensive biography of this remarkable official. Short biographical accounts are Wen Tan-ming 溫丹銘, "Kuang-tung hsin t'ung-chih lieh-chuan kao Ting Jih-ch'ang" 廣東新通志列傳稿丁日昌 (Draft biography of Ting Jih-ch'ang for the general gazetteer of Kwangtung) in *Wen-shih hsüeh yenchiu so yüeh-k'an,* 文史學研究所月刊 2.5:115-28; *Ch'ing shih* 清史 (History of the Ch'ing Dynasty) (Taipei, 1971), 6:4961-2; Arthur W. Hummel, ed., *Eminent Chinese of the Ch'ing Period, 1644-1912* (Washington, D.C., 1943, 1944), pp. 721-23.

administration, from the district level up. Less known is his work to uproot the maladministration in the collection of taxes. The preservation of Ting's papers provide an opportunity to evaluate the actual results of the tax-reduction on the population of southern Kiangsu. Ting's prodigious reform efforts, moreover, provides an important factual structure to evaluate the assessment of Ting and other reformers of the weaknesses of local government and their proposals to remedy such shortcomings.

The two principal stumbling blocks Ting encountered in his efforts to enforce the tax-laws were the corruption of the yamen underlings, and the unequal assessment of taxes. Ting's assessment of the basic problems that prevented thorough reform from taking place were in many ways similar to those of the famous reformer Feng Kuei-fen, (馮桂芬) as were his recommendations. This similarity is not at all suprising. Ting was well acquainted with Feng and his writings, having been on Li Hung-chang's (李鴻章) staff since 1863 when Feng Li'swas advisor. (3) Acquaintance with Feng and his written works, however, was not as important as Ting's utter commitment to reform, his intelligent evaluation of which reforms were most urgent, and his brilliant balance between the ideal and the realistic conditions. Ting had the uncanny ability to see how reform could be achieved by utilizing to the utmost his privilege to address the throne, and his power to order subordinates to do his will. The quality that makes Ting tower over all other reformers was his indominable will to reform against any odds, even when he realized that many of his efforts would have no lasting effect.

The greatest problem confronting the tax administration of southern Kiangsu's Su-Sung-T'ai circuit (蘇松太道), (4) the major supplier of tribute rice to Peking, was not the extraordinary high quota, even though reformers like Fehg Kuei-fen had thought them still to be too high after the reduction of 1863, but rather in the irregularities in the collection process. Ting's efforts were therefore not aimed at obtaining new reductions, but rather to improve the methods of collecting taxes without over-burdening the peasants. The chief obstacle to be overcome

(3) Li Hung-chang 李鴻章 *Li Wen-chung kung ch'üan-chi* 李文忠公全集 (Complete papers of Li Hung-chang), *tsou-kao* 4:44a-b, dated October 2, 1863; Lu Shih-ch'iang, *Ting Jih-ch'ang yü tzu-ch'iang* yun-tung, pp. 18, 36-38.

(4) This study is principally concerning the tribute rice administration in the Su-Sung-T'ai circuit, which comprised the two prefectures Soochow and Sungkiang, as as well as the independent department T'ai-ts'ang.

was to establish norms in the handling of taxes, principally accounting for collected taxes, uniform conversion rates, and enforcement of these norms. Ting realized that the most efficient way of establishing new rules and ensuring their efficacy would have been a complete reorganization of local government along lines proposed earlier by Feng Kuei-fen.[5] Such reorganization would have had to be approved by the central government, and the chances for obtaining the go-ahead for such a vast project were slim at the best. Alternate means of enforcing compliance with the governor's demands were to establish new mechanisms in the collecting and accounting process of taxation, strict punishment of offenders, both officials and yamen underlings, and to create better channels of communication between taxpayers and officials. Governor Ting pursued both goals simultaneously: he attempted to sway the central government to reorganize local government, while at the same time reforming the tax-collection machinery in the districts within the limits of his authority as governor. Important to note is the fact that Ting continued to experiment with different methods to achieve the best possible means that the state receive its revenue, and that at the same time the taxpayers' burden were lightened.

Ting believed that the root of all evil was the corrupt clerks and runners. If the yamen employees could be brought under control, the battle for benevolent and efficient local government was almost won. Governor Ting's entire efforts hinged on the premise that without control over clerks and runners, all attempts to reform local government and the tax-collection process would be unsuccessful.

The ideal reform would have been a complete reconstruction of local government, as envisaged by Feng Kuei-fen. Ting was, however, perfectly aware of the enormous opposition such a proposal would create. Instead, Ting adopted the tactic of using a few important ideas of Feng to nudge the throne to embark on reform of local government. Not surprisingly, his main target was the clerks. Ting proposed in a memorial in 1868 what amounted to changing the social segment from which future clerks were to be chosen. Instead of simply hiring the semi-literates whose sole purpose for entering the sub-bureaucracy was loot, he wanted the non-degree holding scholars (shih 士)

(5) Ting Jih-ch'ang 丁日昌 "Fu Wu tsou-kao" 撫吳奏稿 (Memorials of Ting Jih-ch'ang as governor of Kiangsu) (Manuscript copy, Sterling Library, Yale University), 5:14b-21, and Feng Kuei-fen 馮桂芬 *Chiao-pin-lu k'ang-i* 校邠廬抗議 (Straightforward words from the Lodge of Early Chou Studies) 1898 ed.), esp. 1:15-16b.

to enter government service as clerks. As Ting succinctly put it: "The scholars value reputation above profit, whereas the [present] clerks value profit over reputation."(6) To obtain a position as clerk, a scholar should have to pass a series of these examinations on law and regulations(*lu-li*律例).(7) Moreover, the new clerks should be re-examined every year. To make the position of clerk attractive to scholars, Governor Ting suggested that, after passing the re-examinations for a number of years, the competent clerks should be promoted into the regular bureaucracy. Furthermore, clerks should receive comfortable emoluments to make the job worthwhile and to prevent corruption.(8) The proposal had, of course, all the elements of Feng's ideas concerning changing the nature of clerks. As previously mentioned, Ting was well acquainted with Feng's works. There were, however, some important differences between the essay on clerks by Feng, and Ting's memorial. Ting never suggested to use the district and prefectural schools as recruiting ground for clerks. Neither did Ting propose to permit clerks with outstanding ability to rise to the highest offices in the empire, nor did Ting suggest to permit clerks to continue their examination career while serving as clerks. Just as important was the fact that Ting did not even suggest to have the entire sub-bureaucracy integrated into the regular bureaucracy.(9) Governor Ting probably knew that such proposals would merely arouse the stiffest opposition from the conservatives and the more status-conscious in the bureaucracy to other reforms to improve local conditions which they might otherwise approve. In the end, unfortunately, even Ting's somewhat mild proposal was not accepted.(10)

Although we have no direct evidence as to why this important plan was not adopted, we can surmise some of the reasons. One was probably the possible cost of the entire program outlined by Ting. In view of the multitude of pressing fiscal obligations of the Ch'ing central government, the revamping of the sub-bureaucracy was probably considered a luxury the dynasty could ill afford at that time. Although some of the high officials at the capital knew that enormous sums of the state revenue were annually syphoned off by corrupt

(6) "Fu Wu tsou-kao", 5:19b.
(7) "Fu Wu tsou-kao", 5:20b.
(8) "Fu Wu tsou-kao", 5:20b-21.
(9) C.f. Feng Kuei-fen, *Chiao-pin-lu k'ang-i*, 1:16b.
(10) I have been unable to find anything in the section concerning clerks in the precedents; see *Ta Ch'ing hui-tien shih-li* 大清會典事例 (Statutes and precedents of the Great Ch'ing) (1899 ed.), esp. *chuan* 146.

clerks, many current expenses had to be met immediately, while Ting's program was perhaps judged to be a long-range investment. (11) Another reason may have been the great expansion of the lower ranks of civil servants if Ting's plan had been implemented. Such an expansion would have resulted in greater responsibility of the Boards of Revenue, Rites, and Civil Service. There may have been also a natural reluctance by the "regulars" (*liu-nei* 流內) to the swelling of the ranks by a new type of "irregulars" (*liu-wai* 流外), in view of the existing opposition to those officials that had obtained office through purchase. There may also have been fear that the change-over to new type clerks would have temporarily interrupted the flow of revenue at a time when the central government could not afford any additional reduction in income, however temporary.

Ting outlined to the throne that without a reorganization of the clerks, reform of the tribute collection was hopeless. Yet Ting was not satisfied with waiting for results from the capital. When still a finance commissioner, he had undertaken measures to curb the corruption of clerks and runners within the limits of his authority. When Ting became governor, he intensified the fight against lawless yamen personnel. Governor Ting attempted to slown down the flood of malpractices of the sub-bureaucracy by forcing the magistrates to supervise the clerks and runners more closely, by devising better means of accountability in the collection and delivery of taxes, and through improved channels of communications between the peasantry and the magistrate. To a large extent this amounted to enforcing regulations already in existence, although in the past these rules had been chiefly honored in their break, rather than in their observance.

Governor Ting knew that a major cause of the rapacious behavior of yamen underlings was the lack of proper supervision. To remedy this situation within the existing structure of local government, he had to try to select the most capable magistrates available. He also had to ensure that each magistrate did his utmost to keep tap on the personnel within his yamen. Two of these means, availing himself to the population, and proper accounting, shall discussed presently.

(11) A few of the most pressing obligations were the suppression of the Nien rebels, which was in its final stage in 1868, the Panthay Rebellion in Yunnan (1855-73), and the Tungan Rebellion in the north-west (1862-78); these were problems that had to be dealt with immediately. Moreover, to suppress these rebellions the Ch'ing government needed all of its revenue without delay.

As I have shown elsewhere, [12], the vast population-even after the Taiping wars-as well as the large swarm of clerks and runners, made it difficult for any magistrate to maintain contact with the population, particularly wih respect to taxation. To improve communications with the taxpaying households, especially with those in the more remote villages, Ting demanded of his magistrates three items: 1) to post all the information a peasant needed to know when paying his taxes, 2) to enable village headmen (*pao-chang* 保長, *ti-pao* 地保) to be independent of runners, and 3) to permit any peasant to present complaints concerning abuses by clerks and runners without undue expense, or fear of retribution from revengeful yamen employees.

Ting's ideas concerning the publication of posters (*kao-ssu*告示) developed to a high degree. Three items are most noteworthy: 1) the content of the posters, 2) the extend of their distribution, and 3) the mechanisms to enforce compliance with the governor's orders. With regard to the schedule of taxes, Ting was very particular. He demanded that the proper rates be publicized, because in some localities the peasants did not know the new rates long after the tax-reduction had supposedly been implemented. [13] Even more shocking was the fact that in at least one case a magistrate had kept all rates secret from the taxpayers to prevent them from complaining about over-collection. [14] During his tour of duty as finance commissioner, Ting was deeply concerned that in two districts, Wu-chiang and Chen-tse, both in Soochow prefecture, the new rates after the tax-reduction were barely known. [15] To prevent over-collection, Ting believed that the peasants had to know the proper rates in order to be able to denounce abuses. However, Ting was by no means satisfied with informing the peasants only about the new rates. Ting realized that without knowledge concerning conversion rates, legal surcharges, and legal measurements, the peasants were still at the mercy of the clerks and runners. Ting therefore insisted that all posters include such information as proper rates, size of the *tou* (斗) used in the collection of the tribute grain, conversion ratəs, and all

(12) Frank A. Lojewski, "Confucian Reformers and Local Vested Interests: The Su-Sung-T'ai Tax Reduction of 1863 and its Aftermath" (unpub. Ph. D. dissertation, University of California, Davis, 1973), p. 61 ff.

(13) Ting Jih-ch'ang, "Fan Wu kung-tu" 撫吳公牘 Official dispatches of Ting Jih-ch'ang as finance commissioner of Kiangsu, Soochow office) (Manuscript copy, Sterling Library, Yale University), 2: 10.

(14) Ting Jih-ch'ang, *Fu Wu kung-tu* 撫吳公牘 (Official dispatches of Ting Jih-ch'ang as governor of Kiangsu) (preface 1877), 5:6b.

(15) "Fan Wu kung-tu", 2: 10.

the permissible surcharges and fees. [16]

In view of the large size of the districts, Ting considered a few posters at the gates of the district yamen to be insufficient.

Most peasants could not travel readily to the district capital. Ting thought it therefore imperative that the posters be brought to the villagers, not the villagers to the posters. Consequently the governor ordered that each district magistrate print between six hundred and one thousand posters, depending on the size of the district. A poster had to be affixed to the walls of every village temple, to be exhibited in even the smallest hamlet. [17] Only with the widest distribution of the posters could the peasants be informed about their duties, as well as their rights, rights in the context of not having to pay more than the legal rates and surcharges.

Whatever orders a governor might give, these orders were useless unless enforced. Feng Kuei-fen once pointed out that in the administration of the *pao-chia*, (保甲) the various lower echelons considered the security organization a mere formality, and consequently ignored orders from above, or complied only nominally. [18] This appears to have been true in other administrative situations as well. In fact, most magistrates appear to have initially simply ignored Ting's commands concerning tax-posters, either by posting incomplete posters, and/or only affixing the posters to the yamen gates, instead of every village temple. [19] The reasons for the reluctance of the magistrates is not difficult to explain. They did derive the larger part of their income from customary fees, many of which were illegal. If indeed they curbed the over-collection by the clerks and runners, their own income decreased, nay, they had difficulties delivering the expected quota for their district. And then, of course, who would worry about a governor who certainly had more important affairs to worry about than extralegal fees. Ting Jih-ch'ang was not, however, an ordinary governor. He did not only issue orders, but made sure that his orders were executed by sending agents to spot-check even in remote hamlets. Ting even went so far as to investigate personally if the posters were widely enough distributed. [20] Magistrates caught by the governor neglecting to execute

(16) "Fu Wu tsou-kao", 2: 10; *Fu Wu kung-tu*, 33: 8-10, 11, 44: 10.
(17) *Fu Wu kung-tu*, 22: 2b, 24: 12, 32: 1a-b, 33: 11, 35: 6a-b, 41: 6a-b.
(18) Feng Kuei-fen, *Chiao-pin-lu k'ang-i*, 1: 13.
(19) *Fu Wu Kung-tu*, 5: 5a-b.
(20) *Fu Wu Kung-tu*, 24: 12, 32: 1a-b, 8b, 35: 6, 37: 4b.

his orders as expected were promptly punished according to the seriousness of their offense.[21] To make certain that the posters were sufficiently detailed to be useful to the peasants, the governor eventually forced the magistrates to submit a copy of the poster for each tax-collection season.[22] Ting never failed to punish magistrates who failed to comply with his instructions in any way, just as he was ready to praise those who had done a commendable job. The lightest punishment was a reprimand, the usual procedure Ting followed was, however, to record a demerit in a magistrate's civil service record.[23] The most interesting aspect of Ting's administration was his persistence in his efforts. Magistrates who thought that they could safely ignore Ting's orders after a few seasons were unpleasantly surprised, for the governor continued to be on guard for transgressors. In one case, a magistrate was commended for his efforts in issuing tallied receipts, but shortly afterwards Ting had to reprimand the same magistrate for having failed to distribute posters throughout his district.[24] To the very end of his governorship in Kiangsu did Ting check into the printing and distribution of taxposters by his magistrates. Ting warned the magistrates not to rely solely on good posters, for posters were in themselv es insufficient to prevent abuses. Officials had to continuously watch their clerks and runners if they wished to curb corruption.[25]

To foil the schemes of the clerks and runners to squeeze the villagers, Ting planned to make the village headmen more independent of the yamen employees. He demanded that the magistrates personally selected from among the village elders the village headmen, to insure that they were not agents of the yamen tigers. In fact, many headmen were mere tools of the clerks and runners, used to extort illegal fees from the peasants.[26] Since it was difficult for the headmen from the outlying hamlets to travel to the district capital to report to the magistrate, and a headman, independent from the runners but unable to communicate with the magistrate, was of little use to help curb the malfeasance of the yamen underlings. Therefore, to enable the magistrates to

(21) *Fu Wu kung-tu*, 44:8-9, 12.
(22) *Fu Wu kung-tu*, 32:1a-b, 33:7, 8, 9-10, 44:10, 50:9b.
(23) See especially *Fu Wu kung-tu*, 44:8-9b, 12.
(24) C. F. *Fu Wu kung-tu*, 50:9b and 13b.
(25) *Fu Wu kung-tu*, 33:7, 8a-b, 41:4.
(26) Concerning Ting's order for magistrates personally appointing the headmen, see *Fu Wu kung-tu*, 28:7b-8; regarding headmen being tools of clerks and runners, see *Fu Wu kung-tu*, 42:14b, 49:6, 50:15.

stay in personal contact with the village headmen, Ting proposed that the headmen were paid by the magistrates travel allowances and a little income out of the latter's customary fees. (27) Governor Ting wanted these independent headmen to take charge of the tax-collection in their respective locality in the hope that, being residents of that hamlet, they would be less apt to extort money from their fellow villagers. (28)

Ting Jih-ch'ang was fully aware that it was not enough for a magistrate to select salaried, independent headmen to retain ascendancy over the yamen underlings and the local elite. The only real remedy to effectively govern a district under the existing structure of local government was for a magistrate to keep in contact with the taxpayers themselves, especially with those living in the more remote sectors of the district. To maintain such lines of communications was, in view of the large population and the size of the districts in Kiangsu, especially in Su-Sung-T'ai, very difficult. Governor Ting felt, however, that if the peasants were permitted to address the magistrate without fear of reprisal from clerks and runners, and without undue expense, and if the magistrate made some effort to listen to the complaint of the peasants and to investigate their grievances, clerks and runners could be kept in check. Ting set the example by interviewing peasants himself to gain information concerning local conditions. (29) If the governor permitted peasants to present complaints to him, certainly a magistrate could do even better.

Governor Ting's most persistent and intense effort to reduce the malpractices of yamen employees in the taxcollection was to increase control over the tax-notices and tax-receipts. (30) The supervision of these documents was complicated by the enormous quantity of paperwork involed, and the obvious difficulty in collating and cross-referencing the documents on the various levels of accounting, from district yamen to the office of the finance commissioner. Even todays computer-dominated American bureaucracy is still wrestling with many knotty problems of preventing tax-evasion. How much more difficult was therefore tax-accounting in war-torn China of the nineteenth century! Since for decades governors and finance commissioners had paid more attention

(27) "Fan Wu kung-tu", 13:6; *Fu Wu kung-tu,* 49:8.
(28) "Fan Wu kung-tu", 13:6.
(29) *Fu Wu kung-tu,* 37:4b.
(30) Concerning tax-notices and tax-receipts, see Frank A. Lojewski, "Confucian Reformers and Local Vested Interests", pp. 80-81, 84-85, 94.

to the filling of quotas from the districts than to the methods of collection, there was no uniformity in the use of either tax-notices or tax-receipts. At the time when Ting took office as finance commissioner, many districts did not issue any tax-notices at all.(31) Wheresoever tax-notices were in use, these were largely handled by the clerks with relatively little supervision. Consequently, clerks were able to enter any rate, conversion rate, or surcharge on the tax-notice that pleased them. As long as magistrates failed to vigorously supervise the process of issuing tax-notices, over-collection and defrauding the state of revenue by clerks could not be reduced. Shortly after receiving his appointment as finance commissioner, Ting demanded that all magistrates issue tax-notice. 32 Moreover, he insisted that magistrates personally made certain that the tax-notices were accurate and that the clerks did not tamper in any way with these notices.(33)

The knottiest problem facing Ting was the accounting for taxes collected. According to the statutes, a set of tallied tax-receipts (*ch'uan-p'iao* 串票) had to be kept to prevent the the clerks and runners, as well as magistrates, from failing to report the exact amounts collected. Moreover, one copy of thees receipts was supposed to be issued to the taxpayer. As to be expected, there was a multitude of malpractices connected with the handling of these recepts. On the one hand, in some districts there was not any system of receipts in use, thus leaving the hapless peasants at the complete mercy of the yamen underlings.(34) On the other hand, in many districts the handling of tax-receipts, ostensibly an instrument of control for the magistrate over his clerks, was instead completely in the hands of the very employees it was to control.(35) Ting repeatedly warned the magistrates that they must themselves retain control over the issuing of these important documents, if only for their own sake, because whereas the clerks misused the tax-receipts to amass huge sums of money for themselves, it were the magistrates who were punished for the malfeasance of their subordinates. Ting ordered the magistrates that the receipts must bear the magistrate's own seal, and were to be submitted to the provincial government to be checked against actual receipts, and to be used for spot-checking in the villages.(36) The significance of Ting's insistence that the

(31) "Fan Wu kung-tu", 2:8.
(32) "Fan Wu kung-tu", 12:5.
(33) "Fan Wu kung-tu", 12:7.
(34) *Fu Wu kung-tu*, 44:10.
(35) *Fu Wu kung-tu*, 1:3.
(36) *Fu Wu kung-tu*, 1:3,4b.

receipts were stamped with the magistrate's seal was to force the magistrates to personally check the receipts. If any irregularities were discovered by the governor, the responsible magistrate was thus implicated with the clerks. The tax-receipt could thus serve, as initially intended, as an instrument of control over clerks and runners, instead of being a major means of the yamen underlings for embezzling government revenue. Because of the importance of these receipts, Governor Ting paid particular attention to all phases of the flow of these documents. Governor Ting emphasized that the printing of the tax-receipts must remain in the hands of the magistrates.(37) He warned the magistrates not to use more than one receipt for each household. Whenever there was more than one receipt in use, the clerks and runners inevitably used the extra receipts to embezzle funds and to extort from the common people extra sums.(38) Ting's emphasis was on simple procedures which the magistrates could oversee and the people could understand, because, as Ting remarked, whenever procedures in the flow of tax-receipts were complicated, the clerks and runners profited by misusing these documents.(39) Ting's recommended procedure was: the magistrate was to issue for each case of tax-collection only one receipt, which had to bear his own signature. Receipt should have all the information concerning rate, conversion, and, surcharges included in the simplest language, to enable the peasants to understand the document. Moreover, he insisted that the population should be made aware that all receipts without the official's seal were to be invalid.(40) After the taxes had been collected in a given case, the receipt was then to be cancelled, so that it could not be used again by clerks and runners to extort morey from the taxpayer.(41) Magistrates were ordered to periodically check the receipts. Ting felt that if magistrates followed this procedure with determination and punished clerks and runners caught misusing the receipts, then their underlings would not dare to engage in any malfeasance.(42) Just as with regard to the tax-poster, so in the case of the tax-receipts, Governor Ting urged his subordinates to use the simplest language possible, without, however, sacrificing clarity.(43)

(37) *Fu Wu kung-tu*, 44:8-9.
(38) *Fu Wu kung-tu*, 10:6b-7.
(39) *Fu Wu kung-tu*, 1:3, 10:6b-7.
(40) *Fu Wu kung-tu*, 1:4b.
(41) *Fu Wu kung-tu*, 1:3.
(42) *Fu Wu kung-tu*, 1:3, 24:2.
(43) *Fu Wu kung-tu*, 1:3.

Ting, in his effort to get to the root of the corruption in the tax-administration, discovered that each yamen office (*fang* 房) had a head clerk (*tsung-shu* 總書). He noted that on the one hand, the head clerks in the revenue office had usurped functions properly a part of the magistrate's responsibilites, thus preventing that official from properly supervising the tax-collection. On the other hand, the head clerks coordinated and dominated all corrupt practices connected with the collection of taxes. In fact, every underling, from the clerks under his power at the revenue office, to the headmen in the villages, served only to enrich the head clerk. [44] In Fu-ning district, to cite one example, the head clerk derived most of his income by permitting land to be registered as "disaster stricken" for a fee, even if the land was in prime condition. [(45)] Ting sought to solve the problems created by head clerks by prohibiting all magistrates from employing head clerks. [(46)]

A problem that was the cause of much over-collection over the past few centuries was the influential households. These tax-evadors were very much in evidence during Ting's administration. The extent of tax-evasion by families with influence in local affairs is naturally difficult to assess. Few people ever boast in public concerning their illegal activities. Nevertheless, Governor Ting did uncover the continued existence of this illegal differentiation between taxpayers. While still finance commissioner, Ting had issued a circular notice to all district magistrates under his jurisdiction reminding them that any distinction between gentry and commoner households in the assessment of taxes was prohibited by an edict of 1863. [(47)] Ting wrote that the tax-reduction had been granted by the throne to lighten the burden of the common people. It was therefore the duty of the local officials to make certain that the tax-burden was equitably distributed among all subjects in Kiangsu, and to prevent the gentry from seizing extralegal benefits at the expense of the commoners. [(48)] The most interesting example of influential households refusing to pay outstanding taxes came from Fu-ning district, Huai-an prefecture in the northern part of Kiangsu. Here the local elite used the local defense associations(*t'uan-lien* 團練) to drive away yamen runners and village headmen who had come to collect

(44) *Fu Wu kung-tu*, 31:6b-7.
(45) *Fu Wu kung-tu*, 20:14.
(46) *Fu Wu kung-tu*, 31:6b.
(47) *Fu Wu kung-tu*, 19:8b; see also *Chiang-su sheng chien-fu ch'uan-an*, 1:2, 5b, 10.
(48) Fan Wu kung-tu", 4:13-14.

taxes.(49) This appears to have heen, however, an isolated case. Generally, the manner in which the influential households assumed extralegal privileges was exactly as described by Feng Kuei-fen in 1853.(50) Through influence and collusion with yamen personnel, or even magistrates, were the members of the local elite able to evade taxes. In Su-Sung-T'ai and probably in most of Kiangsu, the local elite was largely composed of members of the official-gentry. Even during Ting's term as governor were there influential households that paid no taxes at all, while most of this status group paid substantially less than legally required. Governor Ting observed that in spite of several edicts issued during the early years of the T'ung-chih reign strictly prohibiting the distinction between influential and minor households, he nevertheless found that in every district of Kiangsu the malpractice of inequity was in force when he became governor.(51) In spite of the heavy opposition Ting encountered from the gentry when he started a campaign against the influential household classification, Ting doggedly pursued his goal to realize equality in the assessment of taxes. In one case he even had the legal rates engraved on a stone monument to prevent any claims by the gentry that they paid according to the proper rates, when in fact they evaded taxes.(52) Whenever Ting found out that a magistrate tolerated preferential treatment in matters of taxation for the influential households, he had that official punished with dispatch.(53)

Ting Jih-ch'ang's experience as finance commissioner and governor of Kiangsu is of great value for several reasons. The collection of his documents provide facts that substantiate Feng Kuei-fen's description of the abominable condition of local government in Su-Sung-T'ai. Moreover, Ting's efforts illuminate the difficulties of governing within the existing structure of local government. Of particular interest are those of Ting's documents that deal with the behavior of the local elite during his term as governor. Most fortunate, however, is the survival of a memorial in which Ting evaluated the possibilities of effective local government under the prevailing system of district government, and the minimum of reforms needed to prevent its further deterioration.

Feng Kuei-fen had stressed inequality of tax-assessments, the rapacity of

(49) *Fu Wu kung-tu*, 1:8.
(50) Frank A. Lojewski, "Confucian Reformers and Local Vested Interests", pp. 51-61.
(51) *Fu Wu kung-tu*, 19:8.
(52) *Fu Wu kuug-tu*, 19:8b.
(53) For example, see *Fu Wu kung-tu*, 32:9.

clerks and runners, and the difficulties magistrate's faced in governing single-handed the large and populous districts of Su-Sung-T'ai. Governor Ting encountered virtually the same conditions some years after the tax-reduction had been implemented. The inequalities between influential and minor households continued, in fact, in many localities even the rates paid by influential households and minor households were exactly as they had been a decade before the tax-reduction of 1863. (54) The worst inequality appears to have existed north of the Yangtze. (55) However, that is not to say inequal assessments had disappeared in Su-Sung-T'ai. For example, in Tsung-ming district of T'ai-ts'ang independent department, the illegal distinction between taxpayers continued openly. (56) Apparently in Su-Sung-T'ai the situation regarding tax-evasion by influential households was less in evidence during Ting's governorship than in the years prior to the tax-reduction. It is not certain whether there were fewer instances of taxevasion in Su-Sung-T'ai than in northern Kiangsu, or whether influential households were less open about such extralegal activities in the south.

Governor Ting's efforts to suppress abuses of yamen personnel reinforce Feng's descriptions and powerfully underscore the intractable nature of the problem. Ting's campaign against corrupt clerks and runners brought out one interesting fact, namely, that the yamen underlings were perfectly adapted to roll with the governor's punches. In spite of Ting's continuous vigilance, malfeasance by yamen employees continued throughout his term in Kiangsu. From Ting's earliest documents as finance commissioner, to his last orders as governor in 1870, abuses by clerks and runners remained a central issue. (57)

Ting's entire program to keep the yamen underlings in line was based on the cooperation of his magistrates. Consequently, he required capable and dedicated officials. There was an obvious weakness in such a program in that Ting had absolutely no assurance of obtaining such magistrates. In fact, the Board of Civil Service frequently did not appoint those men Ting recommended as being good official. (58) In addition, the tenure of magistrates did not at all

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(54) *Fu Wu kung-tu*, 19:8-9, 20:1b, 4b-5.
(55) *Fu Wu kung-tu*, 19:8-9, 20:4b-5.
(56) *Fu Wu kung-tu*, 21:4.
(57) For example see "Fan Wukung-tu", 50:15a-b; *Fu Wu kung-tu*, 50:15a-b.
(58) The court insisted on appointing "qualified candidates" to the district posts, accoding to the list of the Board of Civil Service; c.f. *Ta-Ch'ing hui-tien* 大清會典 (Collected statutes of the Great Ch'ing) (1899 ed.), 8:18.

improve. Even during Ting's governorship, most magistrates in Su-Sung-T'ai remained only a little over one year in office.[(59)] Even transfers within Su-Sung-T'ai did not substantially better the situation, because with each transfer, a magistrate had to start anew to study the rates, examine the clerks and runners, their time in office, and many other aspects that made one district different from another.[(60)] Ting required wide distribution of the posters containing rates and other relevant data. Yet even during his last months as governor he was still berating officials for either publishing posters without all the required information, or distributing the posters in too small quantities.[(61)]

Ting was well aware that the wide distribution of taxposters in itself did not prevent clerks and runners from over-collecting. Unless magistrates at all times carefully supervised their employees, and kept in close contact with the population, the posters were of little use.[(62)] Even if a peasant knew the legal amount of taxes he was required to pay, unless he could, without fear of retribution or undue expense, complain about a clerk or runner, his knowledge was useless. As long as there existed a communication gap between taxpayer and magistrate, a peasant could easily be intimidated with the threat of arrest for refusal to pay taxes.

The local elite was as selfish as during the days prior to the tax-reduction, according to Ting's papers, and out to make a profit wheresoever a chance presented itself. The continued evasion of taxes has already been mentioned. A classic case of gentry misconduct will further put into focus the selfish behavior of some gentry members. The gentry of K'un-shan and Hsin-yang districts, both in Soochow prefecture, were entrusted to survey all land prior to Ting's appointment as governor for the compilation of a new fish-scale register. Two years after the joint survey bureau had been established in the two districts, the survey had still not been completed.[(63)] Yet only a month or so later, the gentry members directing that survey bureau had the gall to request additional funds for their survey activities.[(64)] Governor Ting promptly had the accounts of that bureau investigated and discovered extensive fraud in

(59) Frank A. Lojewski, "Confucian Reformers and Local Vested Interests", Appendix III.
(60) Frank A. Lojewski, "Confucian Reformers and Local Vested Interests", pp. 63-75.
(61) *Fu Wu kung-tu*, 50:13b; this document is one of the last dispatches contained in his collection.
(62) *Fu Wu kung-tu*, 20:10b-11, 22:2, 33:7, 8a-b.
(63) *Fu Wu kung-tu*, 44:7.
(64) *Fu Wu kung-tu*, 45:12.

the handling of the bureau's funds.[65] Finally, Ting set a deadline for the completion of the survey, and at the same time ordered that all gentry members of that bureau to be deprived of their official hat buttons.[66] Further investigation uncovered that the entire survey had been a farce, that the gentry had simply embezzled all the funds of the bureau.[67] Ting Jih-ch'ang had permitted only the K'un-shan and Hsin-yang gentry to survey their districts. Generally, he did not trust the gentry in such ventures. When, while still finance commissioner, he was approached by the Sungkiang gentry to permit them to survey all the land in that prefecture, he flatly refused on the grounds that the gentry was apt to engage in a variety of abuses, especially misrepresentation of property rights.[68] Ting preferred to entrust his magistrates with the responsibility of surveys.[69] If the gentry was honest and generous, why would Ting not have trusted it? The fact is that many members of the gentry were unable to abide by the Confucian code of ethics when economic interests were involved. The centuries old abuses of shifting the tax-burden to the minor households is sufficient evidence to that. In spite of the illegality of tax-evasion, the gentry stoutly defended its interests against Ting's reform regarding the assessment of taxes.[70]

Whatever reforms Ting undertook, they were bound to fail because he was unable to alter the basic structure of district government. To improve conditions in rural areas under existing patterns ofgovernmental organization was futile, since it entirely rested on the personal qualities of the governor, and all his subordinates. There were no mechanisms to ensure continuity of the reforms undertaken by Ting. Although one cannot deny that some improvement did take place under Ting's leadership, all were ephemeral. Even while still governor of Kiangsu, corruption would crop up in many districts because Ting could not check every district all the time. Whether it was extralegal fees, or the distribution of taxposters, or abuses by the gentry, the single most important feature was that even when Ting was able to suppress a certain malpractice, such success was only local and temporal.

(65) *Fu Wu kung-tu*, 46: 12b-13.
(66) *Fu Wu kung-tu*, 47: 10.
(67) *Fu Wu kung-tu*, 50: 10b-11.
(68) Fan Wu kung-tu", 12: 4a-b.
(69) Fan Wu kung-tu", 12: 4b, 5b; *Fu Wu kung-tu*, 29: 11b.
(70) *Fu Wu kung-tu*, 19: 8a-b.

The most powerful testimoy regarding the futility of effective government in traditional patterns of Ch'ing district government comes from Ting Jih-ch'ang himself, In a lengthy memorial written in the summer or autumn of 1868, he admitted that unless a number of basic changes were instituted, there was simply no hope to effectively govern the Kiangsu districts.[71] One proposal he considered essential was that concerning the selection of clerks, already discussed above. He moreover pointed out that better magistrates were needed, men that would not delegate their authority to their subordinates. Qualified administrators were needed to govern the districts. The traditional "bureaucratic qualifications" (*tzu-ko* 資格) were simply not useful to select administrators. It was essential that really qualified men were chosen if any improvement was to be made.[72] Ting especially attacked the practice of purchasing a position of magistrate. To obtain extra revenue by such means was really self-defeating, since their qualifications were minute, yet their greed insatiable.[73]

Like Feng, Ting was concerned about both the income and expenses of magistrates. The emoluments of the district officials were purely nominal, both the regular salary and the supplementary salary were insufficient to cover his expenses. Under the present salary schedule, argued Ting, a magistrate was forced to rely on irregular income.[74] A custom adding greatly to the burden of each magistrate was required "gifts" to his superiors. As long as such outlays were demanded by the magistrate's superiors, it was difficult to expect him not to collect extralegal fees.[75]

Ting's required improvements for effective local government were mild compared with those of Feng Kuei-fen. This may have been because he did not expect too much change to be permitted by the court. Yet Ting made it abundantly clear that the reforms he outlined were essential. This leads to the question whether any reform within the existing structure, such as the tax-reduction of 1863, had any lasting effect. There is evidence that in some localities of Su-Sung-T'ai a real reduction of taxes took place. Ting found out that in Sungkiang prefecture the actual tax-payments per *mou* had been

(71) "Fu Wu tsou-kao", 5:14b-21.
(72) "Fu Wu tsou-kao", 5:16b.
(73) "Fu Wu tsou-kao", 5:17.
(74) "Fu Wu tsou-kao", 5:18b.
(75) *Fu Wu kung-tu*, 20:5.

reduced to some 3,500 cash.[76] This was a remarkable achievement. Unfortunately, it did not last very long, because at the time of Ting's inquiry, the taxes of most peasants were again rising.

In the light of Ting Jih-ch'ang's experience, one can only conclude that the sanctions operating at the upper levels of the bureaucracy worked only poorly at the district level. The reasons were rather manifold and complex. The lack of control of the magistrates over the yamen sub-bureaucracy was certainly a major reason, as was the fiscal structure which permitted enormous sums of revenue to disappear in the pockets of yamen underlings. The believe in low cost government espoused by the pre-industrial state was in the end too expensive to survive. It placed too great a reliance on the exceptional official instead of the ordinary bureaucrat, although the former type is rarely to be found anywhere at any time.

(76) *Fu Wu kung-tu*, 37:4b.
(77) *Fu Wu kung-tu*, 37:3b, 4b.